

TIPPECANOE COUNTY COUNCIL

MEETING MINUTES

TUESDAY, August 13, 2019

8:30 a.m.

Tippecanoe Room, Tippecanoe County Office Building
20 N 3rd Street, Lafayette, Indiana

Councilmembers present: President Bryan Metzger, Vice President Kevin Underwood, John Basham Kathy Vernon, Ilana Stonebraker and Lisa Dullum. Roland Winger was absent.

Others present: Attorney Doug Masson, Auditor Robert A. Plantenga, and Recording Secretary John Thomas.

I. PLEDGE OF ALLEGIANCE

President Metzger called the meeting to order and led the Pledge of Allegiance.

II. AUDITOR'S FINANCIAL REPORT – Bob Plantenga

The 2019 financial statement shows a General Fund beginning cash balance of \$10,224,887.37. The projected miscellaneous revenue, property taxes and deductions for circuit breakers leaves the total funds available of \$58,639,082.37. When deducting encumbrances, the 2019 Budget and minimum balances established by Council the beginning net balance is \$1,876,533.37. So far this year the council has approved additional appropriations of \$165,543, with \$8,457 in reductions. Subtracting Miscellaneous Expenditures for far this year of \$273.68 leaves a balance available to obligate of \$1,719,173.69. There are additional appropriation requests of \$16,300 for today's meeting.

The Intergovernmental accounts are almost 50% collected and the County will yet receive some state money from the riverboat account. Licenses and Permits are about where they should be, and Charges for Services are a little ahead. The overall General Fund Revenues are a little over 60% which is where the County should be.

The fund balances show: 1) the General Fund (1000) is at almost \$11.3 million which is as expected. The Plat Book Fund (1181) is used to maintain plat books and some salaries. Starting July 1, the state required fee increased from \$5 to \$10 per legal description on each deed and that will be reflected in the 2020 budget. Recent changes have minimized deposits to Court Services Funds 2581 and in the future, we will need to be address the balance. The County Self Insurance (fund 4710) receipts exceed the disbursements and has a healthy fund total of almost \$8 million in addition to the \$3 million Rainy-Day Fund.

III. TREASURER'S REPORT – Jennifer Weston

The Account Balances and Interest Rates report was distributed and shows a balance of \$116,544,397.60 with total interest of \$228,469.75. The average interest rate held steady at 2.59%, but that will decrease to 2.35% in August because of the reduction in the Federal Funds Rate. At the end of the year the Treasurer anticipates the General Fund interest will be above the amount budgeted because of higher than anticipated fund balances with the revised estimate of \$1.3 up from \$1.14.

IV. PUBLIC COMMENT ON AGENDA ITEMS – None

V. CONSENT AGENDA

- Councilmember Stonebraker moved to approve the consent agenda as presented, second by Councilmember Basham. Motion carried.

The Auditor reminded the Council of the change they approved last month to include in the Consent Agenda grants that come with appropriations, and have proscribed spending, as opposed to reimbursable grants which will still be heard under Additional Appropriations.

A. Approval of Meeting Minutes from July 9, 2019**B. TEMA** –Local Emergency Planning Committee Fund 1152

Transfer	\$ 400	Other Professional Services
	\$ 40	Legals Published from Machine/Equip./ Safety

C. Health – General Fund 1000

Transfer	\$ 1,700	Full Time Salaries
	\$ 130	Social Security
	\$ 190	PERF Retirement to Minor Equipment

D. Commissioners – EDIT Fund 1112

Transfer	\$ 10,000	Office Supplies
	\$ 15,000	Other Prof. Services from Buildings/Housings

E. Prosecutor – Law Enforcement Fund 4266

Transfer	\$ 7,958	Machine/Equip./Safety to Travel & Training
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F. WIC – Nutrition Services Administration Fund 8880 FF19

Transfer	\$ 900	Travel & Training
	\$ 2,000	Other Supplies
	\$ 1,000	Office Supplies
	\$ 1,000	Communications
	\$ 3,500	Other Professional Services
	\$ 4,898	Educational Materials from Part Time Salaries
	\$ 1,102	Social Security to Educational Materials

G. Health – Craig Rich

Immunization Fund 8464 SF20

Grant Appropriation	\$ 14,040	Part Time Salaries
	\$ 1,074	Social Security
	\$ 5,000	Office Supplies
	\$ 1,800	Institutional or Medical
	\$ 190	Travel & Training
	\$ 27,896	Other Professional Services
	\$ 50,000	Total Requested

VI. ADDITIONAL APPROPRIATIONS:**A. Superior Court 4**

General Fund 1000

- | | | |
|---------------|----------|--------------------------------|
| Appropriation | \$ 1,300 | Health & Medical Professionals |
|---------------|----------|--------------------------------|
- Councilmember Stonebraker moved to approve the appropriation as presented, second by Councilmember Basham. Motion carried.

B. 2019 Salary Statement

Prosecutor	\$ 43,771	Secretary to Legal Asst - Comot III to Comot IV Level & Title Change (3 Positions)
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- Councilmember Dullum moved to approve the salary statement as presented, second by Councilmember Basham. There was discussion about how those positions have changed over time and the Secretary position became more like the Legal Assistant position. The President ask if there were any other question, called for the vote and the motion carried.

C. Sheriff – Robert Goldsmith

K-9 Support Fund 4012

Appropriation	\$ 5,000	Office Supplies/Non-specified
	\$ 4,300	Other Professional Services

- Councilmember Stonebraker moved to approve the appropriations as presented, second by Councilmember Underwood. These line items are used for dog food and veterinarian expenses. The President ask if there were any other question, called for the vote and the motion carried.

D. Juvenile Alternatives – Rebecca Humphrey

Safe Place Fund 9211 SF20

Grant Appropriation	\$ 243	Utility Services/Utilities
	\$ 7,300	Other Professional Services

- Councilmember Stonebraker moved to approve the appropriation as presented, second by Councilmember Underwood. This is for the Safe Place program that connects those in need with on-call councilors and these appropriations are for the phone and consultant expenses. The President ask if there were any other question, called for the vote and the motion carried.

E. 2019 Salary Statement

Cary Home	\$ 47,469	Youth Development Supvr. from Pat II to Pat III
	\$ 41,861	Youth Dev. Supervisor. to Trainer-Title Change

- Councilmember Stonebraker moved to approve the appropriation as presented, second by Councilmember Underwood. Because of new licensing and accreditation requirements some changes in Youth Development staffing were required. The President ask if there were any other question, called for the vote and the motion carried.

F. Coroner – Donna Avolt

General Fund 1000

Appropriation	\$ 15,000	Institutional or Medical
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- Councilmember Stonebraker moved to approve the appropriation as presented, second by Councilmember Basham. This is part of the autopsy fund. It covers the increasing cost of supplies such as body bags, which the office cannot control, as well as office supplies that are easier to control. The President ask if there were any other question, called for the vote and the motion carried.

G. 2019 Salary Statement

Health	\$ 67,007	Administrator from Exec I to Exec II
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- Councilmember Stonebraker moved to approve the salary statement as presented, second by Councilmember Underwood. Craig Rich stated that he is stepping down as the Administrator to become the Chief of Foods for the Department. This change has gone through the salary consultant and the Personnel Committee. It will decrease the salary of the new incoming Administrator. The President ask if there were any other question, called for the vote and the motion carried.

H. Auditor – Robert Plantenga

Ineligible Homestead Fund 1216

Appropriation	\$ 81,600	Other Professional Services
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- Councilmember Basham moved to approve the appropriation as presented, second by Councilmember Vernon. The State is now requiring the County to comply with the Generally Accepted Accounting Principles (GAAP) and have financial statements be on an accrual basis and not a cash basis. The Commissioners approved an agreement with Baker Tilly to assist the County to make the transition over a period of 2-3 years. The requested appropriation is for the first year of the agreement. The President ask if there were any other question, called for the vote and the motion carried.

I. 2019 Salary Statement

Auditor	Up to \$30	Part Time Accounting/CPA
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- Councilmember Basham moved to approve the salary statement as presented, second by Councilmember Vernon. To become GAAP compliant the County wants to minimize the consultant fees by hiring an accountant to provide better information to the Consultant. The President ask if there were any other question, called for the vote and the motion carried.

VII. COMMITTEE REPORTS

- Councilmember Basham stated that the Romney Sewer District project has about 15 more homes to hook up. The project was able to modify the amount of landscaping needed and build a lab and truck storage building.
- Councilmember Dullum stated that the APC Ordinance Committee is developing a solar ordinance.

VIII. UNFINISHED/NEW BUSINESS

- Councilmember Metzger reminded the Council of the 2020 budget hearings on August 27, 2019 at 8:30 am and the evening public hearing on September 5, 2019 at 6:00 pm. Additionally, the Sheriff's Semi-Annual Financial Report for Jan. 1, 2019 – June 30, 2019 has been received and will be distributed to Council via email.
- Councilmember Metzger began a discussion about a possible Public Safety Local Income Tax that would only go to support public safety. Attorney Masson stated that if the community wanted to begin the tax on January 2020, the local Income Tax Council needs to act by October 31. One of the taxing units needs to introduce a Resolution proposing the tax and the other taxing jurisdictions need to act with an Ordinance within 30 days. If the Council wants to proceed, a resolution needs to be adopted at the September meeting and the meeting advertised within a couple weeks. At a recent meeting with the other taxing jurisdictions, and conversations with their legal councils, the consensus was that a taxing rate of 0.18% was appropriate.

Auditor Plantenga presented a power point presentation and stated that there are currently 62 counties with a Public Safety Income Tax. The definition of "Public Safety" includes police, probation, community corrections, jails, pensions and training as well as fire departments, volunteer fire departments and emergency medical services. The Income Tax Council is made up of representatives from all cities, towns and the county with each jurisdiction having the number of votes proportional to their share off the entire County population. The Income Tax Council decides if the tax is appropriate. To change the income tax requires 50 votes, thus any two of the largest jurisdictions (Lafayette, West Lafayette and Tippecanoe County) could defeat or adopt a change. The jurisdiction that is first to pass a resolution to change the income tax sets the proposed tax rate and the other jurisdictions have 30 days to vote. The current income tax rate in Tippecanoe County is 1.1% out of a maximum of 2.5% set by the state and with an increase of 0.10% the County would still have the 71st lowest tax rate in the state. He presented a table showing estimated revenues based on different public safety income tax rates from 0.05% to 0.25% and that a 0.18% rate would generate approximately \$4 million for the Tippecanoe County taxing jurisdiction. From the 2017 through the 2020 budget years, the Commissioners have approved 41 new positions and 33 of those could be funded by the new Public Safety Income Tax. Depending upon how the Income Tax Council distributes the funds to township it could replace some fire levies and thus lower township property taxes. The increase in taxes someone with an income of \$40,000 pays would be approximately \$50. Additionally, income taxes are paid by all citizens who work in Tippecanoe County, not just property owners and have little, if any, impact on fixed income citizens. The Auditor then displayed a state map showing the counties with Public Safety Income Taxes and rates. If Tippecanoe County adopted a 0.18% rate it would still be in the lowest 25% of the Counties with the tax.

There was discussion about the growing needs, how to meet the needs, and how to educate and get input from the public about the needs. Public meeting options were discussed, and there was consensus that the council's evening budget meeting on September 5 would be the best opportunity for a public information meeting; and that the formal public hearing as well as the resolution to adopt, be considered at the councils next regular meeting on September 10th.

IX. COMMISSIONER FYI

Councilmember Stonebraker asked for some background on the recent Personnel Committee recommendations about creating new positions for the 2020 budget year. Commissioner Murtaugh explained that the Personnel Committee makes recommendations to the Commissioners who then decided which positions to create. A total of 29 requests for new positions were considered by the Committee with 9 positions recommended. The Commissioners then approved the ones most needed.

There were some positions that were not needed this year but will be next year (e.g., the Prosecutor's request for new positions in response to the creation of a new court in 2021). The Budget Committee is comprised of Councilmember Vernon, Councilmember Underwood, the Human Resources Department head, the Auditor and Commissioner Byers.

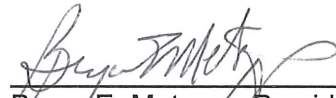
X. PUBLIC COMMENT


- Extension Director Karen Mitchell stated that the County Fair was the best ever and thanked the Councilmember for their support. She also thanked the Fairgrounds Director, Andy Cline, and all the 4H Volunteers for their time and effort. She also reminded everyone that the Crops Field Day is scheduled for Thursday, 8:00 am, September 5th at the Beck Center Agronomy Farm.

XI. ADJOURNMENT


- Councilmember Underwood moved to adjourn, second by Councilmember Vernon and the President adjourned the meeting.

TIPPECANOE COUNTY COUNCIL



Bryan E. Metzger, President


Kevin L. Underwood, Vice President


John R. Basham II


Lisa Dullum


Ilana Stonebraker


Kathy Vernon

Absent
Roland K. Winger

ATTEST:


Robert A. Plantenga, Auditor 9/10/2019

Minutes prepared by John Thomas, Recording Secretary